

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

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**LOK SABHA**

**UNSTARRED QUESTION No.163**

**TO BE ANSWERED ON FRIDAY, THE 15<sup>th</sup> DECEMBER, 2017**

**AGRAHAYANA 24, 1939 (SAKA)**

**NATIONAL ANTI-PROFITEERING AUTHORITY**

**163. SHRI B. SRIRAMULU: SHRI CH. MALLA REDDY: SHRI TEJ PRATAP SINGH  
YADAV: SHRI RAMDAS C. TADAS: SHRI OM BIRLA: SHRIMATI ANJU BALA:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has made any assessment of implementation of the Goods and Services Tax (GST) in the country and if so, the present status of implementation;
- (b) whether several problems have been found by various stakeholders and accordingly several changes have been made in the deliberations in the GST council meetings;
- (c) if so, the details thereof and the remedial steps/action taken thereon;
- (d) whether the Government plans to establish the National Anti-profiteering Authority (NAA) under the GST to ensure that the full benefits of input tax credits and reduced GST rates are passed on to the consumers;
- (e) if so, the details of aims, objectives and the salient features of the NAA under GST along with its constitution, duration of their tenure, time period for which the NAA has been established and the framework/mechanism to achieve its aims and objectives; and
- (f) whether the Government proposes to set up any investigation Committee also regarding distribution of benefits of GST between the customer and the shopkeeper and if so, the details thereof? whether the Government has reviewed the anomalies reported in the Goods and Services Tax (GST) and if so, the details thereof;

**MINISTER OF STATE FOR FINANCE**

**(SHRI SHIV PRATAP SHUKLA)**

- (a) Yes Sir. The implementation of GST has been smooth so far.

(b) Certain representations have been received by stake holders. Accordingly, some changes have been recommended by the GST Council which have been implemented by the Central Government.

(c) The GST Council in its 22nd GST Council Meeting made the following recommendations:

- I. to increase the aggregate annual turnover threshold for eligibility under the composition scheme from Rs. 75 lakh to Rs. one crore for 27 States (including Jammu & Kashmir and Uttarakhand).
- II. to increase the aggregate annual turnover threshold for eligibility under the Composition scheme from Rs. 50 lakh to Rs. 75 lakh for Special Category States (as specified in sub-clause (g) of clause (4) of article 279A of the Constitution) other than Jammu & Kashmir and Uttarakhand.
- III. Taxpayers having annual turnover of up to Rs.1.5 crore in the previous year to file quarterly Returns and taxpayers having annual turnover above Rs.1.5 crore to file monthly returns.
- IV. registered persons having aggregate turnover less than Rs 1.5 crores to make payment of tax on issuance of invoice and not at the time when advances are received.
- V. to suspend the application of reverse charge mechanism under Section 9(4) of the CGST/SGST Acts, 2017 and Section 5(4) of the IGST Act, 2017 till 31 March, 2018 for all categories of registered persons including Composition taxpayers and during this period, the scheme shall be reviewed by the new Law Review Committee constituted to review the changes required in the law.

Further, the GST Council in its 23rd Meeting held on 10th November, 2017 discussed the report submitted by the Group of Ministers and recommended following decisions were taken:

- (i) Uniform rate of tax @1% under composition scheme for manufacturers and traders. The turnover for traders will be counted only for supply of taxable goods. No change in composition scheme for restaurants sector.
- (ii) Supply of services by Composition taxpayer upto Rs. 5 lakh per annum will be allowed by exempting the same.
- (iii) Annual turnover eligibility for composition scheme will be increased to Rs. 2 crore from the present limit of Rupees One crore

under the law. Thereafter, eligibility for composition will be increased to Rs. 1.5 crore per annum. This will be done after necessary amendments in the GST laws.

(iv) The amount of late fee payable by a taxpayer whose tax liability for the month was 'Nil' will be Rs.20/- per day (Rs.10/- per day each under CGST & SGST Acts) subject to maximum Rs.5000/- each under Act from October, 2017.

(v) The amount of late fee payable by other taxpayers will be Rs. 50/- per day (Rs. 25/- per day each under CGST & SGST Acts) subject to maximum Rs.5000/- each under Act from October, 2017.

(d) Yes Sir. It has been established.

(e) The aims and objectives of the National Anti-Profiteering Authority are specified in section 171 of the CGST Act, 2017 read with rules 127 to 137 of the CGST Rules, 2017.

(f) No Sir. No such proposal is presently under consideration.

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